E COPY

Office-Supreme Court, U.S.
FILED
JAN 8 1960
JAMES R. BROWNING, Clerk

No. 23

# In the Supreme Court of the United States

OCTOBER TERM, 1959

---

KARL F. KNETSCH and EVA FAY KNETSCH, *Petitioners*

v.

UNITED STATES OF AMERICA

---

On Petition for a Writ of Certiorari to the United States Court of Appeals for the Ninth Circuit

---

## MEMORANDUM FOR THE UNITED STATES

---

J. LEE RANKIN,
*Solicitor General,*
*Department of Justice,*
*Washington 25, D. C.*

# In the Supreme Court of the United States

OCTOBER TERM, 1959

---

No. 603

KARL F. KNETSCH and EVA FAY KNETSCH, *Petitioners*

v.

UNITED STATES OF AMERICA

---

**On Petition for a Writ of Certiorari to the United States Court of Appeals for the Ninth Circuit**

---

## MEMORANDUM FOR THE UNITED STATES

The issue presented in this case is the same as that presented by the pending petitions for writs of certiorari to the United States Court of Appeals for the Third Circuit in *Emmons* v. *Commissioner*, No. 573, and *Weller* v. *Commissioner*, No. 574, namely, the deductibility under Section 23(b) of the Internal Revenue Code of 1939 of so-called interest payments on annuity contract loans. In the memorandum for the respondent recently filed in those cases, the Government did not oppose certiorari. Similarly, for the reasons given in that memorandum, we do not oppose certiorari in this case.

Respectfully submitted,

J. LEE RANKIN,
*Solicitor General.*

January, 1960.

U. S. GOVERNMENT PRINTING OFFICE 1960 — 57-180/O. 903